

[18th August 1925]

APPENDIX VIII

[Vide item IX (1) Communications to the Council on page 69 supra.]

G.O. No. 967, Development, dated 6th July 1925.

READ—the following papers :—

I

G.O. No. 222, Development, dated 11th February 1925.

„ „ 176 „ „ 3rd February 1925.

II

Letter from Messrs. FRASER & ROSS, to the Acting Chief Conservator of Forests, dated Madras, the 26th February 1925.

We have the honour to hand you herewith, in duplicate, the balance sheet of the above as at 31st December 1924 duly certified together with the Profit and Loss Account for the quarter ending that date, and schedules.

We note that the following purchases have been made by Messrs. Parry & Co. direct and debited to Machinery Spare Parts account :—

(1) Simonds Wide Bandsaws for dollars 672.12 (Rupees 2,050-12-0) from New York.

(2) Mitre for £14-16-9 from Rochdale.

Kindly forward one copy of each of the accounts to the Secretary to Government, Development Department.

(1)

Balance Sheet as at 31st December 1924.

PROPERTY AND ASSETS.

	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Capital—								
Government of Madras—Forest department—								
Balance as per balance sheet as at 31st March 1924								
Less Loss for 1922-23 as per schedule A	..							
Less refund by Government on account	8,311	1 3	4,64,041	12 4				
	6,216	0 9						
	2,095	0 6						
Loss for 1923-24 as per schedule B	6,059	5 3						
			8,154	3 9				
			4,55,887	6 7				
Less Working Capital surrendered	23,000	0 0						
Refund of demurrage on machinery	486	6 0						
			23,486	6 0				
			4,32,401	0 7				
Add Cost of Berhampur Depot.	9,108	7 4						
Cost of Lorry Shed	1,448	13 1						
Cost of Sinking Well	2,797	8 6						
Supervision charges on fixing barbed wire	53	3 10						
			13,408	0 9				
			4,45,809	1 4				
Fixed Capital Expenditure—								
Buildings—								
At cost as per Balance Sheet as at 30th September 1924								
Add Additions (cost of a well)	1,44,746	13 5						
	2,797	8 6						
	1,47,544	5 11						
	9,344	3 7						
			1,38,200	2 4				
	2,42,186	2 10						
	35,324	7 8						
			2,06,861	11 7				
Tram line—								
At cost as per Balance Sheet as at 30th September 1924	4,000	0 0						
Less Depreciation to date	800	0 0						
			3,200	0 0				
Furniture—								
At cost as per Balance Sheet as at 30th September 1924	6,178	8 3						
Add Additions	90	0 0						
	6,268	3 3						
Less Depreciation to date	827	15 2						
			5,440	4 1				
			3,53,702	2 0				

Balance Sheet as at 31st December 1924—cont.

CAPITAL AND LIABILITIES—cont.		PROPERTY AND ASSETS—cont.	
	RS. A. P.		RS. A. P.
Provision for expenses—		Motor and other conveyances	15,540 4 10
Audit fee .. .. .	.. .. .	Stores and spare gear—	
District Forest Officer, Ganjam—	.. .. .	Machinery spare parts ..	6,232 9 2
Balance as per Balance Sheet as at 30th	.. .. .	Tools and stores in stock ..	6,809 6 1
September 1924	28,441 6 0	Tools in use	155 0 0
For 43,521 c.ft. at 4 annas per c.ft. sup-	.. .. .		13,196 15 3
plied during the quarter ending this	.. .. .	
date	10,880 4 0		
	39,321 10 0	Stock—	
Less Payments during the quarter ..	4,989 0 0	42,905.77 c.ft. cut timber	74,653 11 6
		202 c.ft. logs	50 8 0
			74,707 3 6
Reserve for bad and doubtful debts ..	.. .. .	
Liabilities—		Sundry Debtors—	
For expenses	748 15 3	Due for timber sold considered good ..	19,157 13 1
For other finance	2,142 14 6	Due for timber sold considered doubtful.	3,954 7 5
Customers' credit balances	1,860 11 6		23,112 4 6
Profit and loss account—		Advances—	
Interest reversed for the	6,905 8 0	For expenses and cart-hire	.. .. .
quarter ending 30th June	.. .. .	Cash and other balances—	29,322 5 11
1924.		Cash with Treasury	305 13 4
Less Loss as per profit	2,075 12 5	On hand	29,628 3 3
and loss account for	4,829 11 7		
that quarter.			
Interest reversed for the	6,818 11 10		
quarter ending 30th	.. .. .	
September 1924.	1,914 8 10		
Add Profit as per profit	.. .. .	
and loss account for	8,733 4 8		
that quarter.	25 13 0		
Less Audit expenses	.. .. .	
short provided for	8,707 7 8		
in the accounts.	3,551 7 10		
Profit for the quarter end-	.. .. .	
ing 31st December 1924,	17,088 11 1		
as per profit and loss		
account.		
Total ..	5,10,058 5 4	Total ..	5,10,058 5 4

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READ—the following papers :—

I

G.O. No. 222, Development, dated 11th February 1925.

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II

Letter from Messrs. FRASER & ROSS, to the Acting Chief Conservator of Forests, dated Madras, the 26th February 1925.

We have the honour to hand you herewith, in duplicate, the balance sheet of the above as at 31st December 1924 duly certified together with the Profit and Loss Account for the quarter ending that date, and schedules.

We note that the following purchases have been made by Messrs. Parry & Co. direct and debited to Machinery Spare Parts account :—

(1) Simonds Wide Bandsaws for dollars 672.12 (Rupees 2,050-12-0) from New York.

(2) Mitre for £14-16-9 from Rochdale.

Kindly forward one copy of each of the accounts to the Secretary to Government, Development Department.

Profit and Loss account for the quarter ending 31st December 1924—cont.

	Rs.	A.	P.	Rs.	A.	P.
To Cart-hire and loading charges	104	4	10
„ Cart-hire to Berhampur	2,673	10	8
„ Charges, Calcutta	391	6	8
„ Berhampur Depot expenses	575	11	7
„ Managing Agents' fees	1,050	0	0
„ Office establishment	3,436	5	7
„ Stationery and Advertisement	172	10	8
„ Postage and Telegrams	75	15	2
„ Travelling expenses	316	6	3
„ General expenses	33	8	4
„ Commission on sales	1,053	3	2
„ Repairs to buildings	158	13	8
„ Motor-car expenses	259	12	11
„ Audit fees and expenses reserved	700	0	0
„ Depreciation on—						
Buildings	922	2 6			
Machinery	3,211	5 9			
Furniture	77	3 6			
Motor-car, etc.	1,039	9 9			
Tram line	200	0 0	5,450	5	6
				120	0	0
„ Travelling salesman			
„ Subscription to Lady Amphthill Nurses' Institute and the South Indian Nursing Association	50	0	0
„ Net profit for the quarter	3,551	7	10
Total	96,175	0	0
			
				96,175	0	0

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N.B.—Interest has not been debited in the accounts. Interest on the Capital of Rs. 4,45,809 for the quarter at 5 per cent is Rs. 5,572-10-0.

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(3)

SCHEDULE A.

Profit and Loss adjustment for the year 1922-23.

	RS.	A.	P.	RS.	A.	P.
To Loss as per Profit and Loss account	4,638	11	7			
„ Interest paid to Messrs. Parry & Co. during construction and referred to in paragraph 3 of our report, dated 22nd March 1924, on the accounts for nine months to 31st December 1923 ..	1,344	9	0			
„ Interest debited on Capital ..	23,467	0	7			
„ Preliminary expenses	1,577	5	2			
„ Audit fee and expenses	1,223	4	3			
By Interest on Capital reversed ..				23,467	0	7
„ Excess of audit fee reversed as per G.O. No. 176, dated 3rd February 1925 ..				450	0	0
„ Depreciation reversed ..				22	12	9
„ Net loss for 1922-23				8,311	1	3
	32,250	14	7	32,250	14	7

*Profit and Loss adjustment for the year 1923-24.*

	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
By Profit for nine months to 31st December 1923 as per Profit and Loss account							4,879	2	2
To Loss for the quarter to 31st March 1924 as per Profit and Loss account. ..				18,475	6	4			
To Audit fee and expenses for nine months to 31st December 1923				1,015	9	0			
To Interest for nine months to 31st December 1923 paid to Messrs. Parry & Co. during construction at	1,344	9	0						
On Capital	20,125	14	0						
				21,470	7	0			
By above interest reversed. ..							21,470	7	0
By Interest for the quarter to 31st March 1924 reversed							6,708	10	0

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Profit and Loss adjustment for the year 1923-24—cont.

	RS.	A.	P.	RS.	A.	P.
By Excess of audit fee reversed as per Accountant-General's letter No. H.A. Comml. 12-550, dated 14th February 1925..	243	12	0
By Preliminary expenses adjusted to 1922-23 account	1,577	5	2
By Depreciation reversed.	22	12	9
„ Net loss for 1923-24..	6,059	5	3
Total	40,961	6	4

Endorsement of the Acting Chief Conservator of Forests, dated Madras, the 16th March 1925, Ref. No. 1293/25-1.

Submitted to Government. If the charge for timber into the Mill were 5 annas per cubic foot instead of 4 annas, there would still be a profit—Rs. 831.

H. TIREMAN,
Acting Chief Conservator of Forests.

To the Secretary to Government, Development Department (through the Accountant-General).

Endorsement of the Accountant-General, Madras, H.A. Comml., No. 12-658, dated the 14th May 1925.

[Russellkonda Saw Mills—Audit report for the quarter ending 31st December 1924.]

Forwarded. The balance sheet for the quarter is reported to have been submitted direct by the Chief Conservator of Forests, Madras.

2. To audit fees and expenses reserved Rs. 700 shown in the Profit and Loss account. As the actual amount to be debited for the quarter under report is Rs. 667-15-0, the auditors may be requested to credit the difference of Rs. 32-1-0 in the Profit and Loss account of the quarter ended 31st March 1925. An extract of this paragraph is also being sent to them for information.

3. The Chief Conservator of Forests has been requested to state in this office letter No. H.A. Comml. Mis. 605, dated 11th March 1925, if necessary sanction has been obtained for the following items:—

- (a) Purchase of Simonds Wide Bandsaws for § 672.12 (Rs. 2,050-12-0) from New York.

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- (b) Mitre for £14-16-9 from Rochdale.
- (c) Subscription to Lady Ampthill Nurses' Institute and the South Indian Nursing Association—Rs. 50.

4. The Chief Conservator will also be asked to say if sanction exists for the expenditure of Rs. 120 for travelling salesman.

Order—No. 967, Development, dated 6th July 1925.

Recorded.

2. As the actual amount of audit fees and expenses to be debited for the quarter under report is Rs. 667-15-0, Messrs. Fraser & Ross are requested to credit the difference of Rs. 32-1-0 in the Profit and Loss account for the quarter ending 31st March 1925.

(By order of the Governor in Council)

G. T. H. BRACKEN,
Secretary to Government.

To the Chief Conservator of Forests.
 „ the Accountant-General
 „ the Finance Department.
 „ Messrs. Fraser & Ross.
 „ the Auditor-General (with C.L.).
 „ the Secretary, Legislative Council, for placing the Government Order on Council table.



[Vide item IX (2) Communications to the Council on page 69 supra.]

(i)

Proceedings of the Twentieth meeting of the Finance Committee, 19-4-25, held on Friday the 20th March 1925 at 1-30 p.m. in the Cabinet Chamber, Fort St. George.

P R E S E N T :

The hon. Mr. R. A. GRAHAM, C.S.I., I.C.S. (Chairman).
 M.R.Ry. C. V. VENKATARAMANA AYYANGAR Avargal, M.L.C.
 „ P. N. MARTHANDAM PILLAI Avargal, M.L.C.
 „ M. R. SETURATNAM AYYAR Avargal, M.L.C.
 R. W. DAVIES, Esq., I.C.S., M.L.C.
 Messrs. G. T. H. Bracken, I.C.S., Secretary to Government, Development Department and V. T. Krishnama Achariyar, Secretary to Government, Law Department, were also present

Further demands for 1925-26.

Establishment of a remand home in Madras for children dealt with under the Madras Children Act—

						RS.
Average cost ..	..	..	..	..	..	8,040
Cost in 1925-26 ..	..	..	..	..	..	6,900